



# 2011 CALIFORNIA VOLUNTEER REFERENCE MANUAL – Introduction

## California Income Tax Returns

There are five state income tax forms for California:

- 540 2EZ – For full year residents
- 540A – For full year residents
- 540 – For full year residents
- 540NR – *Long Form* for part year residents and nonresidents
- 540NR – *Short Form* for part year residents and nonresidents

This manual covers instructions for:

- Form 540
- Schedule CA (540)
- Form 3506
- TaxWise Tips
- Volunteer Procedures

## Filling in Paper Tax Returns

Use a black or blue ballpoint pen to fill in the copy of the tax return for the Franchise Tax Board (FTB). The scanning machine cannot read red, other colored ink, or pencil.

Print all names and words in **CAPITAL LETTERS**.

Enter your clients' social security number at the top of the form. Social security numbers are not on mailing labels or letters.

Print numbers inside boxes. Line up dollar amounts. Always round cents to the nearest whole dollar on the tax return and schedules.

If there is no entry for a line, leave it blank. Do not enter a dash. Also, do not enter a zero unless the instructions specifically advise you to enter a zero.

See the example below for filling in the name.

J	O	H	N	
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If any of your clients' names or addresses are too long to fit in the boxes, ignore the boxes and fit the information in the provided space. John SmithBarney enters his last name as follows:

S	M	I	T	H	B	A	R	N	E	Y
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**Important Note:** Remember to write the social security number for each client and spouse/RDP, if applicable. Paper filers enter date of birth. If either a taxpayer or spouse/RDP filed a tax return using a different last name in 2010, enter the last name used on that tax return in the space provided.